IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 19TH NOVEMBER 2007 / 28TH KARTHIKA 1929

WP(C).No. 31169 of 2007(I)

PETITIONER:

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1. P.P.JOSE,
   PARECKATTIL HOUSE, VENGOOR, ANGAMALY-683 546.

2. JESSY JOSE, W/O. P.P.JOSE,
   PARECKATTIL HOUSE, ANGAMALY-683 546.

BY ADV. SRI.S.EASWARAN

RESPONDENTS:

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1. STATE OF KERALA, REPRESENTED BY
   THE SECRETARY, DEPARTMENT OF INDUSTRIES &
   COMMERCE, GOVERNMENT SECRETARIAT,
   THIRUVANANTHAPURAM-695 033.

2. THE TAHSILDAR,
   TALUK OFFICE, MINI CIVIL STATION, ALUVA-683 101.

ADDL.R3

3. THE SECRETARY, DEPARTMENT OF REVENUE,
   SECRETARIAT, TVM.
   (Impleaded as per order dated 7.11.2007 in I.A.14575/2007)

BY GOVERNMENT PLEADER SRI. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J

W.P.(C). 31169/2007

Dated this the 19th day of November, 2007

JUDGMENT

Exts.P6 and P7 are the assessment orders against which the petitioners have submitted Exts.P4 and P5 applications to the second respondent claiming exemption from the levy of building tax in terms of Section 3(1)(b) of the Kerala Building Tax Act, 1975. It is the admitted position that Exts.P4 and P5 have not been referred to the additional third respondent since he is the authority to consider a claim for exemption.

2. Under the above circumstances, I dispose of this writ petition directing the second respondent to forward Exts.P4 and P5 to additional third respondent for a final decision in the matter. This the second respondent shall do within a period of two weeks from the date of receipt of a copy of this judgment and on receipt of Ext.P4 and P5 from the second respondent, the additional third respondent shall take a decision thereon as expeditiously as possible at any rate within six weeks thereafter.

3. Before final orders are passed on Exts.P4 and P5, notice shall be given to the petitioners also. In the meanwhile further proceedings of Ext.P6 and P7 shall be deferred.

Petitioners shall produce a copy of this judgment before the second respondent and the additional third respondent for compliance.

ANTONY DOMINIC
Judge

mrcs